LIBRARY
SUPREME COURT, U. S.

No. 73-1047

MAR 6 1974
MICHAEL RODAK, JR., CLERK

# In the Supreme Court of the United States

OCTOBER TERM, 1973

---

REGINALD BOYD, PETITIONER

*v.*

UNITED STATES OF AMERICA

---

*ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT*

---

## MEMORANDUM FOR THE UNITED STATES IN OPPOSITION

---

ROBERT H. BORK,
*Solicitor General,*
*Department of Justice,*
*Washington, D.C. 20530.*

# In the Supreme Court of the United States

OCTOBER TERM, 1973

---

No. 73-1047

REGINALD BOYD, PETITIONER

*v.*

UNITED STATES OF AMERICA

---

*ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SEVENTH CIRCUIT*

---

**MEMORANDUM FOR THE UNITED STATES IN OPPOSITION**

---

After a jury trial in the United States District Court for the Northern District of Indiana, petitioner was convicted on twelve counts of attempting to evade or defeat taxes, in violation of 26 U.S.C. 7201. He was sentenced to five years' imprisonment, to be followed by a five year term of probation. The court of appeals affirmed (Pet. App. B).

Petitioner contends that his convictions are invalid because of an alleged inconsistency between the convictions and his acquittal of two further counts of filing false returns. But as the court of appeals pointed out (Pet. App. 3-6), the verdicts were not inconsistent. Moreover, even had they been inconsistent, petitioner's convictions would be valid for the further reasons stated by the court of appeals (Pet. App. 6-7).

It is therefore respectfully submitted that the petition for a writ of certiorari should be denied.

ROBERT H. BORK,
*Solicitor General.*

MARCH 1974.